

E-FILED on 4/6/06

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

MICHAEL CLARK,

Plaintiff,

v.

UNITED STATES OF AMERICA and
INTERNAL REVENUE SERVICE,

Defendants.

No. C-05-03858 RMW

ORDER DISMISSING ACTION FOR LACK
OF SUBJECT-MATTER JURISDICTION

The motion to dismiss of defendant United States came on for hearing on March 24, 2006. Plaintiff Michael Clark neither appeared nor filed an opposition. The court hereby orders that plaintiff's action against the United States for failing to provide him with a fair hearing to challenge certain tax liabilities is dismissed for lack of subject-matter jurisdiction.

DATED: 4/6/06

/s/ Ronald M. Whyte
RONALD M. WHYTE
United States District Judge

1 **Notice of this document has been electronically sent to:**

2 **Counsel for Plaintiff:**

3 Ruth Elin Auerbach attorneyruth@sbcglobal.net

4 **Counsel for Defendants:**

5 Jay R. Weill jay.weill@usdoj.gov

6
7 Counsel are responsible for distributing copies of this document to co-counsel that have not
8 registered for e-filing under the court's CM/ECF program.

9
10 **Dated:** 4/6/06 /s/ JH
11 **Chambers of Judge Whyte**